



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF BLOOMER ELECTRIC UTILITY

Principal Office: 1503 MAIN STREET  
BLOOMER, WI 54724

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF BLOOMER ELECTRIC UTILITY

**Utility Address:** 1503 MAIN STREET  
BLOOMER, WI 54724

**When was utility organized?** 1/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SUE A. STOIK

**Title:** MANAGER OF UTILITIES

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3331

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:** tractool@pressenter.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** RANDY SUMMERFIELD

**Title:** MAYOR

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3032

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DANIEL L. THOLE, CPA**Title:** INDENDENT AUDITOR**Office Address:** TRACEY & THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 2/9/2005**Period covered by most recent audit:** 1/1/05 - 12/31/05

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**Names and titles of utility management including manager or superintendent:**

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**Name:** PETER PAULSON**Title:** SUPENTENDENT**Office Address:**  
1503 MAIN STREET  
BLOOMER, WI 54724**Telephone:** (715) 568 - 4444**Fax Number:** (715) 568 - 3969**E-mail Address:****Name:** SUE A. STOIK**Title:** MANAGER**Office Address:**  
1503 MAIN STREET  
BLOOMER, WI 54724**Telephone:** (715) 568 - 3032**Fax Number:** (715) 568 - 3969**E-mail Address:**

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**Name of utility commission/committee:**    City Council

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**Names of members of utility commission/committee:**

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RICHARD HOFMANN, COUNCILPERSON

RICHARD REVOIR, COUNCILPERSON

RANDY SUMMERFIELD, MAYOR

JANET THUR, COUNCILPERSON

JAY YOUNG, COUNCILPERSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)?      NO

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Provide the following information regarding the provider(s) of contract services:

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

None.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,734,818	2,712,234	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,287,894	2,220,814	<b>2</b>
Depreciation Expense (403)	185,252	180,180	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	97,380	90,273	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,570,526</b>	<b>2,491,267</b>	
<b>Net Operating Income</b>	<b>164,292</b>	<b>220,967</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>164,292</b>	<b>220,967</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	14,590	12,489	<b>10</b>
Miscellaneous Nonoperating Income (421)	9,604	9,550	<b>11</b>
<b>Total Other Income</b>	<b>24,194</b>	<b>22,039</b>	
<b>Total Income</b>	<b>188,486</b>	<b>243,006</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,239)	0	<b>12</b>
Other Income Deductions (426)	9,062	8,907	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>5,823</b>	<b>8,907</b>	
<b>Income Before Interest Charges</b>	<b>182,663</b>	<b>234,099</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	105,352	93,338	<b>14</b>
Amortization of Debt Discount and Expense (428)	7,943	4,189	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>113,295</b>	<b>97,527</b>	
<b>Net Income</b>	<b>69,368</b>	<b>136,572</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,406,586	2,144,235	<b>20</b>
Balance Transferred from Income (433)	69,368	136,572	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	125,779	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,475,954</b>	<b>2,406,586</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,734,818		2,734,818	1
<b>Total (Acct. 400):</b>	<b>2,734,818</b>	<b>0</b>	<b>2,734,818</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,287,894		2,287,894	2
<b>Total (Acct. 401-402):</b>	<b>2,287,894</b>	<b>0</b>	<b>2,287,894</b>	
<b>Depreciation Expense (403):</b>				
Derived	185,252		185,252	3
<b>Total (Acct. 403):</b>	<b>185,252</b>	<b>0</b>	<b>185,252</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	97,380		97,380	5
<b>Total (Acct. 408):</b>	<b>97,380</b>	<b>0</b>	<b>97,380</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>164,292</b>	<b>0</b>	<b>164,292</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	14,590	0	14,590 11
<b>Total (Acct. 419):</b>	<b>14,590</b>	<b>0</b>	<b>14,590</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric		9,604	9,604 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>9,604</b>	<b>9,604</b>
<b>TOTAL OTHER INCOME:</b>	<b>14,590</b>	<b>9,604</b>	<b>24,194</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,239)		(3,239) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(3,239)</b>	<b>0</b>	<b>(3,239)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric		8,217	8,217 16
MEUW LOBBYING EXPENSE	845	0	845 17
<b>Total (Acct. 426):</b>	<b>845</b>	<b>8,217</b>	<b>9,062</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(2,394)</b>	<b>8,217</b>	<b>5,823</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	105,352		105,352 18
<b>Total (Acct. 427):</b>	<b>105,352</b>	<b>0</b>	<b>105,352</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
4/14/04 MORTGAGE REVENUE BONDS	7,943		7,943 19
<b>Total (Acct. 428):</b>	<b>7,943</b>	<b>0</b>	<b>7,943</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>113,295</b>	<b>0</b>	<b>113,295</b>
<b>NET INCOME:</b>	<b>67,981</b>	<b>1,387</b>	<b>69,368</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,279,090	127,496	2,406,586 24
<b>Total (Acct. 216):</b>	<b>2,279,090</b>	<b>127,496</b>	<b>2,406,586</b>
<b>Balance Transferred from Income (433):</b>			
Derived	67,981	1,387	69,368 25
<b>Total (Acct. 433):</b>	<b>67,981</b>	<b>1,387</b>	<b>69,368</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,347,071</b>	<b>128,883</b>	<b>2,475,954</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	0	2,734,818	0	0	<b>2,734,818</b>	<b>1</b>
Less: interdepartmental sales	0	15,268	0	0	<b>15,268</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>2,719,550</b>	<b>0</b>	<b>0</b>	<b>2,719,550</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	184,975		184,975	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	25,353		25,353	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>210,328</b>	<b>0</b>	<b>210,328</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water		1
Electric	4.3	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,990,391	4,891,623	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,959,528	1,836,230	<b>2</b>
<b>Net Utility Plant</b>	<b>3,030,863</b>	<b>3,055,393</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	213,560	294,460	<b>7</b>
<b>Total Other Property and Investments</b>	<b>213,560</b>	<b>294,460</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	852,657	666,611	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	275,485	269,150	<b>11</b>
Other Accounts Receivable (143)	9,004	6,080	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	201	<b>14</b>
Materials and Supplies (150)	72,565	67,249	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,209,711</b>	<b>1,009,291</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	70,615	31,591	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>70,615</b>	<b>31,591</b>	
<b>Total Assets and Other Debits</b>	<b>4,524,749</b>	<b>4,390,735</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	37,638	37,638	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,475,954	2,406,586	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,513,592</b>	<b>2,444,224</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,610,000	1,640,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,610,000</b>	<b>1,640,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	199,590	173,000	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	77,465	73,932	<b>31</b>
Interest Accrued (237)	3,843	7,466	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>280,898</b>	<b>254,398</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	120,259	52,113	<b>36</b>
<b>Total Deferred Credits</b>	<b>120,259</b>	<b>52,113</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,524,749</b>	<b>4,390,735</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	0	0	0	4,891,623	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	4,776,199	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	209,712	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)					<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)					<b>9</b>
Utility Plant Acquisition Adjustments (108)				4,480	<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,990,391</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	0	0	0	1,878,698	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	80,830	<b>13</b>
<b>Total Accumulated Provision</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,959,528</b>	
<b>Net Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,030,863</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,763,617				<b>1,763,617</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	185,252				<b>185,252</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	5,058				<b>5,058</b>	<b>9</b>
Salvage	777				<b>777</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>191,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,087</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	9,948				<b>9,948</b>	<b>18</b>
Cost of removal	1,278				<b>1,278</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	64,780				<b>64,780</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>76,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,006</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,878,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,878,698</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	4.01%					<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Electric (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	72,613				<b>72,613</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	8,217				<b>8,217</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>8,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,217</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>80,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,830</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	4.01%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			72,565		72,565	67,249	2
<b>Total Electric Utility</b>					<b>72,565</b>	<b>67,249</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	72,565	67,249	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>72,565</b>	<b>67,249</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Amortization of Debt & Discount	7,943	428	70,615	1
<b>Total</b>			<b>70,615</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	37,638	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>37,638</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Mortgage Revenue Bonds	04/14/2004	12/01/2016	4.00%	1,610,000	1
<b>Total Bonds (Account 221):</b>				<b>1,610,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	73,932	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	97,380	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>97,380</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	73,932	6
Social Security taxes	14,953	7
PSC Remainder Assessment	3,062	8
<b>Other (explain):</b>		
Licencse Fee Assessment	1,900	9
<b>Total payments and other debits</b>	<b>93,847</b>	
<b>Balance end of year</b>	<b>77,465</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	7,466	105,352	108,975	3,843	1
<b>Subtotal</b>	<b>7,466</b>	<b>105,352</b>	<b>108,975</b>	<b>3,843</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,466</b>	<b>105,352</b>	<b>108,975</b>	<b>3,843</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND INVESTMENTS	167,690	3
BOND REDEMPTION FUND INVESTMENTS	45,870	4
<b>Total (Acct. 125):</b>	<b>213,560</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		6
Electric	275,485	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>275,485</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work	9,004	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>9,004</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	61,541	18
EMPLOYEE VESTED SICK LEAVE AND VACATION	47,232	19
PUBLIC BENEFIT FEES	9,573	20
UNDISTRIBUTED ENERGY ASSISTANCE FROM STATE	1,913	21
<b>Total (Acct. 253):</b>	<b>120,259</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	4,731,616	0	0	<b>4,731,616</b>	<b>1</b>
Materials and Supplies	0	69,907	0	0	<b>69,907</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	0	1,821,157	0	0	<b>1,821,157</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	0	30,770	0	0	<b>30,770</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>2,949,596</b>	<b>0</b>	<b>0</b>	<b>2,949,596</b>	
Net Operating Income	0	164,292	0	0	<b>164,292</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>5.57%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.57%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	0	64,780	0	0	<b>64,780</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)		3,239			<b>3,239</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>0</b>	<b>61,541</b>	<b>0</b>	<b>0</b>	<b>61,541</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

A/C #143 - Amount due from customers for primary extensions placed during 2004.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,716,914	2,698,828	<b>1</b>
<b>Total Sales of Electricity</b>	<b>2,716,914</b>	<b>2,698,828</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	3,755	3,702	<b>2</b>
Miscellaneous Service Revenues (451)	0	0	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	11,470	9,231	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	2,679	473	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>17,904</b>	<b>13,406</b>	
<b>Total Operating Revenues</b>	<b>2,734,818</b>	<b>2,712,234</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,936,216	1,889,253	<b>9</b>
Transmission Expenses (550-553)	0	0	<b>10</b>
Distribution Expenses (560-576)	151,913	131,216	<b>11</b>
Customer Accounts Expenses (901-904)	26,547	32,686	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-935)	173,218	167,659	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,287,894</b>	<b>2,220,814</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	185,252	180,180	<b>15</b>
Amortization Expense (404-407)		0	<b>16</b>
Taxes (408)	97,380	90,273	<b>17</b>
<b>Total Other Expenses</b>	<b>282,632</b>	<b>270,453</b>	
<b>Total Operating Expenses</b>	<b>2,570,526</b>	<b>2,491,267</b>	
<b>NET OPERATING INCOME</b>	<b>164,292</b>	<b>220,967</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,755	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,755</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
EQUIPMENT AND POLE RENTAL	11,470	5
<b>Total Rent from Electric Property (454)</b>	<b>11,470</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RETAINED PORTION OF SALES TAXES	2,044	7
MARKUP ON SALES OF MATERIALS AND SUPPLIES	635	8
<b>Total Other Electric Revenues (456)</b>	<b>2,679</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,936,216	1,889,253	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>1,936,216</b>	<b>1,889,253</b>	
<b>Total Power Production Expenses</b>	<b>1,936,216</b>	<b>1,889,253</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	19,023	12,972	<b>20</b>
Line and Station Labor (561)	2,574	7,049	<b>21</b>
Line and Station Supplies and Expenses (562)	4,795	9,446	<b>22</b>
Street Lighting and Signal System Expenses (565)	0	0	<b>23</b>
Meter Expenses (566)	719	541	<b>24</b>
Customer Installations Expenses (567)	3,456	2,377	<b>25</b>
Miscellaneous Distribution Expenses (569)	35,838	31,081	<b>26</b>
Maintenance of Structures and Equipment (571)	243	194	<b>27</b>
Maintenance of Lines (572)	58,064	49,725	<b>28</b>
Maintenance of Line Transformers (573)	5,521	3,805	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	6,705	3,694	<b>30</b>
Maintenance of Meters (575)	14,571	10,190	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)	404	142	<b>32</b>
<b>Total Distribution Expenses</b>	<b>151,913</b>	<b>131,216</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	9,350	9,474	<b>33</b>
Accounting and Collecting Labor (902)	17,197	23,212	<b>34</b>
Supplies and Expenses (903)	0	0	<b>35</b>
Uncollectible Accounts (904)	0	0	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>26,547</b>	<b>32,686</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	7,913	6,728	<b>38</b>
Office Supplies and Expenses (921)	6,035	6,924	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	9,162	9,936	<b>41</b>
Property Insurance (924)	8,948	9,075	<b>42</b>
Injuries and Damages (925)	16,486	15,484	<b>43</b>
Employee Pensions and Benefits (926)	104,662	89,970	<b>44</b>
Regulatory Commission Expenses (928)	0	0	<b>45</b>
Miscellaneous General Expenses (930)	6,234	7,533	<b>46</b>
Transportation Expenses (933)	11,623	13,584	<b>47</b>
Maintenance of General Plant (935)	2,155	8,425	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>173,218</b>	<b>167,659</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,287,894</b>	<b>2,220,814</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		77,465	73,932	1
Social Security		14,953	11,538	2
Wisconsin Gross Receipts Tax		1,900	1,861	3
PSC Remainder Assessment		3,062	2,942	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>97,380</b>	<b>90,273</b>	



**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.225550				3
County tax rate	mills		3.907670				4
Local tax rate	mills		4.932370				5
School tax rate	mills		12.266980				6
Voc. school tax rate	mills		1.832240				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.164810</b>				10
Less: state credit	mills		1.474370				11
<b>Net tax rate</b>	mills		<b>21.690440</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.932370</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.099220</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.031590</b>				17
<b>Total Tax Rate</b>	mills		<b>23.164810</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.821573</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.690440</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.820287</b>				21
Utility Plant, Jan. 1	\$	<b>4,891,623</b>	4,891,623				22
Materials & Supplies	\$	<b>67,249</b>	67,249				23
<b>Subtotal</b>	\$	<b>4,958,872</b>	<b>4,958,872</b>				24
Less: Plant Outside Limits	\$	<b>55,971</b>	55,971				25
<b>Taxable Assets</b>	\$	<b>4,902,901</b>	<b>4,902,901</b>				26
Assessment Ratio	dec.		0.886617				27
<b>Assessed Value</b>	\$	<b>4,346,995</b>	<b>4,346,995</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.820287</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>77,465</b>	<b>77,465</b>				30
Tax Equivalent per 1994 PSC Report	\$	39,344					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>77,465</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	3,277		34
Structures and Improvements (361)	15,580		35
Station Equipment (362)	567,275		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	798,012	4,215	38
Overhead Conductors and Devices (365)	522,223	4,658	39
Underground Conduit (366)	31,603		40
Underground Conductors and Devices (367)	547,968	4,905	41
Line Transformers (368)	870,705	44,372	42
Services (369)	434,668	19,335	43
Meters (370)	170,489	6,819	44
Installations on Customers' Premises (371)	1,123	245	45
Leased Property on Customers' Premises (372)	167		46
Street Lighting and Signal Systems (373)	128,380	7,483	47
<b>Total Distribution Plant</b>	<b>4,091,470</b>	<b>92,032</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	5,229		48
Structures and Improvements (390)	156,230		49
Office Furniture and Equipment (391)	13,440		50
Computer Equipment (391.1)	13,846	7,081	51
Transportation Equipment (392)	103,350		52
Stores Equipment (393)	461		53
Tools, Shop and Garage Equipment (394)	21,796		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			3,277 34
Structures and Improvements (361)			15,580 35
Station Equipment (362)			567,275 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,518	20,470	821,179 38
Overhead Conductors and Devices (365)	1,282	(20,470)	505,129 39
Underground Conduit (366)			31,603 40
Underground Conductors and Devices (367)	72	5,567	558,368 41
Line Transformers (368)		(5,567)	909,510 42
Services (369)	653		453,350 43
Meters (370)	689		176,619 44
Installations on Customers' Premises (371)	246	258	1,380 45
Leased Property on Customers' Premises (372)			167 46
Street Lighting and Signal Systems (373)	2,988	(258)	132,617 47
<b>Total Distribution Plant</b>	<b>7,448</b>	<b>0</b>	<b>4,176,054</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			5,229 48
Structures and Improvements (390)			156,230 49
Office Furniture and Equipment (391)			13,440 50
Computer Equipment (391.1)	2,500		18,427 51
Transportation Equipment (392)			103,350 52
Stores Equipment (393)			461 53
Tools, Shop and Garage Equipment (394)			21,796 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	33,839		55
Power Operated Equipment (396)	239,608		56
Communication Equipment (397)	7,367		57
Miscellaneous Equipment (398)	398		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>595,564</b>	<b>7,081</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,687,034</b>	<b>99,113</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>4,687,034</b>	 <b>99,113</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			33,839 55
Power Operated Equipment (396)			239,608 56
Communication Equipment (397)			7,367 57
Miscellaneous Equipment (398)			398 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>2,500</b>	<b>0</b>	<b>600,145</b>
<b>Total utility plant in service directly assignable</b>	<b>9,948</b>	<b>0</b>	<b>4,776,199</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>9,948</b>	<b>0</b>	<b>4,776,199</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	20,470	626	38
Overhead Conductors and Devices (365)	6,824	2,691	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	70,571	5,157	41
Line Transformers (368)	2,183		42
Services (369)	37,114	88	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	62,947	1,041	47
<b>Total Distribution Plant</b>	<b>200,109</b>	<b>9,603</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			21,096 38
Overhead Conductors and Devices (365)			9,515 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			75,728 41
Line Transformers (368)			2,183 42
Services (369)			37,202 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			63,988 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>209,712</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>200,109</b>	<b>9,603</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>200,109</b>	 <b>9,603</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>209,712</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>209,712</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)					0 1
7.2/12.5 kV (12kV)	19	0			19 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)	12	1			13 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)	2				2 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	50	12
<b>Total</b>	<b>52</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>52</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

<b>Monthly Peak</b>					<b>Monthly Energy Usage</b>	
<b>Month (a)</b>		<b>kW (b)</b>	<b>Day of Week (c)</b>	<b>Date (MM/DD/YYYY) (d)</b>	<b>Time Beginning (HH:MM) (e)</b>	<b>(kWh) (000's) (f)</b>
January	01	8,217	Thursday	12/11/2003	07:30	4,806
February	02	9,107	Thursday	01/22/2004	10:30	4,339
March	03	9,115	Monday	03/01/2004	09:30	4,945
April	04	7,975	Monday	03/22/2004	10:15	4,102
May	05	7,422	Thursday	04/01/2004	09:30	3,863
June	06	7,318	Thursday	05/20/2004	10:45	3,744
July	07	8,234	Tuesday	06/08/2004	15:15	3,645
August	08	8,726	Tuesday	07/20/2004	11:45	3,867
September	09	7,595	Thursday	08/26/2004	13:15	3,819
October	10	8,199	Thursday	09/02/2004	15:30	919
November	11	7,387	Monday	10/18/2004	11:15	3,805
December	12	7,741	Monday	11/01/2004	12:00	4,210
<b>Total</b>		<b>97,036</b>				<b>46,064</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

<b>Type of Reading</b>	<b>Supplier</b>
15 minutes integrated	XCEL ENERGY



**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		49,064	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>49,064</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		47,636	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>47,636</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,428	27
<b>Total Energy Losses</b>		<b>1,428</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>2.9105%</b>	29
<b>Total Disposition of Energy</b>		<b>49,064</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	1,586	15,958	1
<b>Total Sales for Residential Sales</b>		<b>1,586</b>	<b>15,958</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	40	8,142	2
LARGE POWER SERVICE	CP-3	8	16,441	3
GENERAL SERVICE	GS-1	288	6,706	4
YARD LIGHTING	MS-1		45	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>336</b>	<b>31,334</b>	
<b>Public Street &amp; Highway Lighting</b>				
SIREN AND LIGHTING SERVICE	MS-1		344	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>344</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,922</b>	<b>47,636</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		921,567	17,550	<b>939,117</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>921,567</b>	<b>17,550</b>	<b>939,117</b>	
31,925		467,173	9,811	<b>476,984</b>	<b>2</b>
42,228	46,834	788,700	20,400	<b>809,100</b>	<b>3</b>
		436,644	8,386	<b>445,030</b>	<b>4</b>
		6,098		<b>6,098</b>	<b>5</b>
<b>74,153</b>	<b>46,834</b>	<b>1,698,615</b>	<b>38,597</b>	<b>1,737,212</b>	
		40,022	563	<b>40,585</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>40,022</b>	<b>563</b>	<b>40,585</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>74,153</b>	<b>46,834</b>	<b>2,660,204</b>	<b>56,710</b>	<b>2,716,914</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---

Particulars		(b)		(c)		
(a)						
Name of Vendor		XCEL ENERGY				1
Point of Delivery		XCEL SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)		firm				3
Voltage at Which Delivered		7200/12470				4
Point of Metering		7200/12470				5
Total of 12 Monthly Maximum Demands -- kW		97,036				6
Average load factor		69.2541%				7
Total Cost of Purchased Power						8
Average cost per kWh		0.0000				9
On-Peak Hours (if applicable)		9 a.m. to 9 p.m.				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,885	2,921			12
	February	1,710	2,622			13
	March	2,075	2,870			14
	April	1,702	2,400			15
	May	1,476	2,387			16
	June	1,607	2,136			17
	July	1,513	2,132			18
	August	1,603	2,264			19
	September	1,712	2,108			20
	October	1,559	2,360			21
	November	1,650	2,155			22
	December	1,775	2,435			23
	Total kWh (000)	20,267	28,790			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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**PRODUCTION STATISTICS**

<b>Particulars</b> <b>(a)</b>	<b>Plant</b> <b>(b)</b>	<b>Plant</b> <b>(c)</b>	<b>Plant</b> <b>(d)</b>	<b>Plant</b> <b>(e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1



**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b> <b>(d)</b>			<b>(e)</b>	<b>(f)</b>
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NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,014	521	36,144	1
Acquired during year	111	26	2,042	2
<b>Total</b>	<b>2,125</b>	<b>547</b>	<b>38,186</b>	3
Retired during year	35			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,090</b>	<b>547</b>	<b>38,186</b>	6
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,916	438	23,474	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	174	109	14,712	12
<b>Total end of year</b>	<b>2,090</b>	<b>547</b>	<b>38,186</b>	13

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	83	82,827	<b>1</b>
Sodium Vapor	100	110	47,367	<b>2</b>
Sodium Vapor	250	102	143,627	<b>3</b>
<b>Total</b>		<b>295</b>	<b>273,821</b>	
<b>Ornamental</b>				
Sodium Vapor	150	22	17,180	<b>4</b>
Sodium Vapor	250	10	14,081	<b>5</b>
<b>Total</b>		<b>32</b>	<b>31,261</b>	
<b>Other</b>				
NONE		0		<b>6</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C #s 560, 572, and 926: During 2004 the utility had one additional linemen on the crew in anticipation of the retirement of a crew member who did retire February 1, 2005.

A/C #902 - 2003 expenses were extra-ordinary high due to an office staff member on sick leave prior to her death and while also hiring her replacement.

A/C #935 - 2003 costs included extra-ordinary costs of replacing some doors.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

All adjustments in column (f) are for 2003 audit adjustments reclassifying 2003 costs.

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

The substation is owned by Xcel Energy. The dollar amount in the substation account represents the cost of some switchgear owned by the Bloomer Electric Utility.

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### Substation Equipment (Page E-23)

#### General footnotes

The substation is owned by Xcel Energy. The amount in the Substation account represents the cost of some switchgear owned by the Bloomer Electric Utility.

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